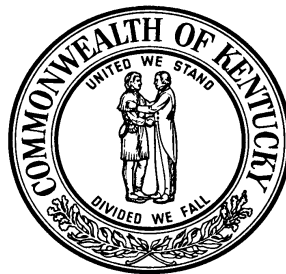


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
CASEY COUNTY
PROPERTY VALUATION ADMINISTRATOR**

**For The Period
July 1, 2008 Through June 30, 2009**



**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS
www.auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
TELEPHONE (502) 564-5841
FACSIMILE (502) 564-2912**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Eric Brown
Casey County Property Valuation Administrator
Liberty, Kentucky 42539

We have performed the procedures enumerated below, which were agreed to by the Casey County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2008 Through June 30, 2009. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Casey County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure Applied-

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2009) for all bank accounts, to determine if amounts are accurate.

Finding-

The PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Auditor re-performed the year-end bank reconciliation (June 30, 2009) for all bank accounts, and determined that the amounts were accurate.



Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Eric Brown
Casey County Property Valuation Administrator
(Continued)

2. Procedure Applied-

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding-

Auditor reviewed the list of city receipts. We confirmed the payment by the city government to the PVA then compared the recorded city receipt to the confirmed payment amount. We determined that the amount recorded by the PVA as a city receipt is complete and accurate.

3. Procedure Applied-

Compare any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding-

Auditor traced the payment of \$22,488 made by the fiscal court to the PVA's local bank account. However, the budgeted statutory contribution by fiscal court does not agree to the amount calculated by the Department of Revenue. The final county appropriation was \$22,882; therefore, the amount due the PVA from the fiscal court is \$394.

PVA's Response: This was an oversight by the Judge-Executive's office and the PVA office. I have talked to Judge Wright and they will issue a check to the PVA office to correct the problem.

4. Procedure Applied-

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding-

Auditor judgmentally selected 15 disbursements from the PVA's records and agreed the amounts to the cancelled checks, paid invoices, or other supporting documentation. We determined the expenditures were for official business. We reviewed all credit card statements and determined expenditures were for official business.

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The Honorable Eric Brown
Casey County Property Valuation Administrator
(Continued)

5. Procedure Applied-

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding-

Auditor reviewed cancelled checks and disbursements ledger for capital outlay disbursements. For the fiscal year ended June 30, 2009, there were no capital outlay expenditures. Therefore, there were no assets added to the PVA's Capital Asset Inventory List.

6. Procedure Applied-

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding-

Auditor scanned the PVA's copier lease for cost schedules. The costs listed were compared to actual payments and it was determined that services received were appropriate, for official business, and properly authorized.

7. Procedure Applied-

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding-

Auditor compared the PVA's final budget to actual expenditures. It was determined that the PVA did not overspend in any account series.

8. Procedure Applied-

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a written collateral agreement exists.

Finding-

Auditor reviewed the PVA's bank records and determined that collateral was not necessary for the PVA's funds.

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Eric Brown
Casey County Property Valuation Administrator
(Continued)

9. Procedure Applied-

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding-

Auditor determined timesheets were completed, maintained, approved, and support hours worked.

10. Procedure Applied-

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding-

The PVA is not an outgoing PVA; therefore, this step is not applicable.

11. Procedure Applied-

For newly hired employees, during July 1, 2008 through June 30, 2009, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding-

The PVA hired one new employee during the period July 1, 2008 through June 30, 2009. Auditor determined that the Ethics Certification Form was completed and on file.

12. Procedure Applied-

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding-

The PVA's office was closed for the local festival which was not on the state's list of approved holidays. Auditor determined that proper procedures were not followed and forms were not completed.

PVA's Response: I have obtained a copy of the proper form and it will be completed, along with the proper procedures in the future.

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Eric Brown
Casey County Property Valuation Administrator
(Continued)

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

June 14, 2010